

LEDBURY TOWN COUNCIL

FULL COUNCIL	1 AUGUST 2019	AGENDA ITEM: 12
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Report prepared by Angie Price – Town Clerk

VIREMENT RECOMMENDATIONS AND UPDATE OF QUERIES FROM A MEETING OF THE FINANCE, POLICY & GENERAL PURPOSES COMMITTEE HELD ON 25 JULY 2019

Purpose of Report

Then purpose of this report is to ask Council to give consideration to a number of virements identified at the Finance, Policy & General Purposes Committee via the quarterly Budget Report.

Detailed Information

At a meeting of the Finance, Policy & General Purposes Committee held on 25 July 2019 the Committee considered the first quarter budget report and raised the following queries and virements for recommendation to Full Council.

1. Cost Centre 102 – nominal code 4206 – Grounds Maintenance Extras overspend of £707 due to the felling of a tree in the cemetery

Recommended – Virement of £1,500 from general reserves

2. Cost centre 103 – nominal code 4016 – Town Cleaner

Recommended that a virement be made to transfer £5,000 from this budget line to Cost Centre 230 nominal code 4001 Temporary Staff

3. Cost Centre 125 – nominal code 1712 – P3 Scheme Income – the £1.00 actual year income is as a result of a journal entry – amount received £1,724.80 against journal entry of £1,724 – Software programme automatically rounds up to the nearest £1.00, hence the difference

4. Cost Centre 127 – nominal code 4606 – October Fair Journal entry that was less than the invoice – expenditure from 2018/19 – invoice higher than anticipated therefore carried forward

Recommendation that consideration be given to implementing a budget for the October Fair to cover expenses such as Traffic Management and First Aid etc.- anticipated budget £4,000 from General Reserves

5. Cost Centre 214 – nominal code 4804 Railway – overspend - this is a service charge for the telephone kiosk at the Railway Station (20 April 2019 – 19 April 2020) – one off payment not anticipated to increase

Recommendation cost stated includes VAT so this is not an overspend – no action required

6. Cost Centre 235 – nominal code 4155 - Housekeeping – administration error sent to wrong cost centre
7. Cost Centre 235 – nominal code 4481 – Telephones – Overspend due installation of new telephone system overlapping with previous system and delaying in informing provider of switch (new provider originally advised that they would manage the switch over on our behalf – this did not happen) it is hoped that some of these costs may be able to be reclaimed. However, there is a further £400 spend anticipated on this budget line.

Recommendation – that a virement of £1,000 from General Reserves be made

Recommendation

Members are requested to approve the above recommendations for virements and actions accordingly.

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Detailed Income & Expenditure by Budget Heading 01/06/2019

Month No: 3

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>101 Closed Churchyard</u>								
4205 Grounds Maintenance (Contract)	0	403	10,000	9,598		9,598	4.0%	
4224 Wheely Bins Refuse Collection	0	0	330	330		330	0.0%	
4250 Repairs/Trees/Inprovements	0	0	2,000	2,000		2,000	0.0%	
4251 Churchyard Wall repairs	0	0	2,500	2,500		2,500	0.0%	
Closed Churchyard :- Indirect Expenditure	0	403	14,830	14,428	0	14,428	2.7%	0
Movement to/(from) Gen Reserve	0	(402)						
<u>102 Cemetery & Buildings</u>								
1100 Burials	456	1,192	10,000	8,808			11.9%	
1130 Memorials	632	632	1,000	368			63.2%	
1160 Mortuary Rent Services	0	500	2,000	1,500			25.0%	
Cemetery & Buildings :- Income	1,088	2,324	13,000	10,676			17.9%	0
4020 (Cleaning)	0	0	450	450		450	0.0%	
4110 Rates	218	653	2,500	1,847		1,847	26.1%	
4123 Lighting Heating, Running Cost	74	176	1,460	1,284		1,284	12.1%	
4130 Insurance	0	0	792	792		792	0.0%	
4160 Window Cleaning	0	0	60	60		60	0.0%	
4170 Maintenance	0	0	1,155	1,155		1,155	0.0%	
4206 Grounds Maintenance (Extras)	0	957	250	(707)		(707)	382.8%	
4223 Perimeter Wall Repairs	0	1,130	8,000	6,870		6,870	14.1%	
4225 Skip Hire	0	340	1,200	860		860	28.3%	
4226 New area	0	0	500	500		500	0.0%	
4250 Repairs/Trees/Inprovements	0	0	1,575	1,575		1,575	0.0%	
4330 Fuel	0	121	900	779		779	13.4%	
Cemetery & Buildings :- Indirect Expenditure	292	3,377	18,842	15,465	0	15,465	17.9%	0
Movement to/(from) Gen Reserve	796	(1,053)						
<u>103 Grounds Maintenance</u>								
4010 Grounds Officer	1,784	5,991	30,000	24,009		24,009	20.0%	
4016 Town Cleaner	0	0	15,750	15,750		15,750	0.0%	
4017 Deputy Groundsman	0	0	20,000	20,000		20,000	0.0%	
4018 National Insurance	0	1,575	3,045	1,470		1,470	51.7%	
4019 Pension	0	1,534	10,605	9,071		9,071	14.5%	
4200 Tools & Materials	0	40	1,575	1,535		1,535	2.5%	
4300 Vehicle Repair	0	0	1,050	1,050		1,050	0.0%	
4310 Vehicle Rplacement/Refurb	0	0	800	800		800	0.0%	
4330 Fuel	0	15	600	585		585	2.6%	
4340 Insurance, Tax & MOT	0	0	1,050	1,050		1,050	0.0%	
Grounds Maintenance :- Indirect Expenditure	1,784	9,154	84,475	75,321	0	75,321	10.8%	0
Movement to/(from) Gen Reserve	(1,784)	(9,154)						

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Detailed Income & Expenditure by Budget Heading 01/06/2019

Month No: 3

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>105 Painted Room</u>								
1450 Painted Room Sales	103	289	3,000	2,711			9.6%	
1451 Painted Room Donations	376	411	2,500	2,089			16.4%	
Painted Room :- Income	479	700	5,500	4,801			12.7%	0
4170 Maintenance	0	0	700	700		700	0.0%	
4430 Advertising	0	0	450	450		450	0.0%	
4700 Stock	0	0	500	500		500	0.0%	
4702 Tour Guides	698	961	11,550	10,589		10,589	8.3%	
Painted Room :- Indirect Expenditure	698	961	13,200	12,239	0	12,239	7.3%	0
Movement to/(from) Gen Reserve	(219)	(261)						
<u>107 Town Promotion</u>								
4703 Promotional Material	0	0	4,000	4,000		4,000	0.0%	
4704 Tourism/ Allotments/Centenary	0	0	1,050	1,050		1,050	0.0%	
4705 Signage	0	0	4,000	4,000		4,000	0.0%	
4706 Town Plan Projects	0	0	4,000	4,000		4,000	0.0%	
Town Promotion :- Indirect Expenditure	0	0	13,050	13,050	0	13,050	0.0%	0
Movement to/(from) Gen Reserve	0	0						
<u>108 Amenity Areas</u>								
4204 Dog Hill Wood Management Plan/	0	0	1,050	1,050		1,050	0.0%	
4208 Dog Hill Wood Maintenance	0	336	4,241	3,905		3,905	7.9%	
4209 Dog Hill Wood Maint Extras	0	116	500	384		384	23.2%	
4210 Dog Hill Wood Coppicing	0	0	1,155	1,155		1,155	0.0%	
4228 General Tree works	0	280	1,500	1,220		1,220	18.7%	
4252 General Park Maintenance	0	95	4,000	3,905		3,905	2.4%	
4253 General Park Verges	0	253	840	588		588	30.1%	
Amenity Areas :- Indirect Expenditure	0	1,079	13,286	12,207	0	12,207	8.1%	0
Movement to/(from) Gen Reserve	0	(1,079)						
<u>110 Recreation Ground</u>								
4130 Insurance	0	0	1,500	1,500		1,500	0.0%	
4131 Insurance (CCTV)	0	0	1,500	1,500		1,500	0.0%	
4174 CCTV New/ Security	0	0	1,050	1,050		1,050	0.0%	
4175 CCTV Maintenance	0	0	720	720		720	0.0%	
4205 Grounds Maintenance (Contract)	0	1,157	7,000	5,843		5,843	16.5%	
4224 Wheely Bins Refuse Collection	0	0	700	700		700	0.0%	
4230 ROSPA Reports	0	0	50	50		50	0.0%	

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Ledbury Town Council Current Year

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Detailed Income & Expenditure by Budget Heading 01/06/2019

Month No: 3

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4235 Play Equipment-New	0	0	10,500	10,500		10,500	0.0%	
4237 Skate Park	0	0	15,750	15,750		15,750	0.0%	
4238 Recreation Ground Youth Shelte	0	0	7,875	7,875		7,875	0.0%	
4270 Litter Bins	0	0	300	300		300	0.0%	
Recreation Ground :- Indirect Expenditure	0	1,157	46,945	45,788	0	45,788	2.5%	0
Movement to/(from) Gen Reserve	0	(1,157)						
<u>115 Baskets (/Christmas Lights)</u>								
1270 Fund Raising-Grotto/Stalls	0	0	1,050	1,050			0.0%	
Baskets (/Christmas Lights) :- Income	0	0	1,050	1,050			0.0%	0
4130 Insurance	0	0	118	118		118	0.0%	
4640 Christmas Lights	0	0	7,350	7,350		7,350	0.0%	
4650 Hanging Basket Supply	0	0	3,200	3,200		3,200	0.0%	
4651 Fertiliser/Water Equipment	0	0	250	250		250	0.0%	
Baskets (/Christmas Lights) :- Indirect Expenditure	0	0	10,918	10,918	0	10,918	0.0%	0
Movement to/(from) Gen Reserve	0	0						
<u>118 Minor Infrastructure</u>								
4130 Insurance	0	0	433	433		433	0.0%	
4176 CCTV Link to Hereford	0	1,670	8,419	6,749		6,749	19.8%	
4212 Definitive Footpaths	0	0	100	100		100	0.0%	
4218 War Memorial Cleaning	0	0	500	500		500	0.0%	
4219 War Memorial Insurance	0	0	330	330		330	0.0%	
4221 War Memorial refurbishment	0	0	15,000	15,000		15,000	0.0%	
4275 Street Furniture	0	0	1,050	1,050		1,050	0.0%	
4276 External power supply -High St	0	0	100	100		100	0.0%	
Minor Infrastructure :- Indirect Expenditure	0	1,670	25,932	24,262	0	24,262	6.4%	0
Movement to/(from) Gen Reserve	0	(1,670)						
<u>120 Non-Statutory Services</u>								
1460 Ceremony Room Income	354	454	4,200	3,746			10.8%	
Non-Statutory Services :- Income	354	454	4,200	3,746			10.8%	0
4000 Staff Salaries	0	0	6,500	6,500		6,500	0.0%	
4007 Ceremony Room Licence Fee	0	0	500	500		500	0.0%	
4430 Advertising	0	450	500	50		50	90.0%	
Non-Statutory Services :- Indirect Expenditure	0	450	7,500	7,050	0	7,050	6.0%	0
Movement to/(from) Gen Reserve	354	4						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>125 Green Spaces Maintenance</u>								
1712 P3 Scheme Income	0	1	1,766	1,765			0.0%	
Green Spaces Maintenance :- Income	0	1	1,766	1,765			0.0%	0
4013 Devolved Services (grass cutti	0	0	2,500	2,500		2,500	0.0%	
4014 Lengthsman scheme (basic)	0	0	5,000	5,000		5,000	0.0%	
4015 P3 scheme	0	0	2,500	2,500		2,500	0.0%	
Green Spaces Maintenance :- Indirect Expenditure	0	0	10,000	10,000	0	10,000	0.0%	0
Movement to/(from) Gen Reserve	0	1						
<u>127 Services and Events</u>								
4271 Dog Bags	0	0	700	700		700	0.0%	
4600 Town Crier/Fees & Subs	0	0	800	800		800	0.0%	
4601 Town Crier/Uniforms	0	0	1,050	1,050		1,050	0.0%	
4605 Events Barriers	0	0	750	750		750	0.0%	
4606 October Fair	0	102	0	(102)		(102)	0.0%	
4850 Poppy Wreath	0	0	100	100		100	0.0%	
Services and Events :- Indirect Expenditure	0	102	3,400	3,298	0	3,298	3.0%	0
Movement to/(from) Gen Reserve	0	(102)						
<u>201 Market House</u>								
1030 Market House Income	0	308	1,000	692			30.8%	
Market House :- Income	0	308	1,000	692			30.8%	0
4110 Rates	145	438	1,670	1,232		1,232	26.2%	
4123 Lighting Heating, Running Cost	12	150	1,500	1,350		1,350	10.0%	
4130 Insurance	0	0	2,769	2,769		2,769	0.0%	
4150 Cleaning	0	0	120	120		120	0.0%	
4170 Maintenance	0	0	2,100	2,100		2,100	0.0%	
Market House :- Indirect Expenditure	157	588	8,159	7,571	0	7,571	7.2%	0
Movement to/(from) Gen Reserve	(157)	(280)						
<u>202 Town Council Offices</u>								
1035 Office rental income	650	1,950	5,200	3,250			37.5%	
Town Council Offices :- Income	650	1,950	5,200	3,250			37.5%	0
4110 Rates	593	1,783	5,775	3,993		3,993	30.9%	
4123 Lighting Heating, Running Cost	304	1,046	5,500	4,454		4,454	19.0%	
4130 Insurance	0	0	1,175	1,175		1,175	0.0%	
4150 Cleaning	0	167	2,415	2,249		2,249	6.9%	

Ledbury Town Council Current Year

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Detailed Income & Expenditure by Budget Heading 01/06/2019

Cost Centre Report

Month No: 3

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4155 Housekeeping	21	140	500	360		360	28.0%	
4160 Window Cleaning	0	(6)	250	256		256	(2.3%)	
4170 Maintenance	0	0	1,575	1,575		1,575	0.0%	
4171 PAT Testing	0	0	200	200		200	0.0%	
4182 Repairs	0	0	1,575	1,575		1,575	0.0%	
4185 Alarms	0	1,036	3,990	2,954		2,954	26.0%	
Town Council Offices :- Indirect Expenditure	918	4,165	22,955	18,790	0	18,790	18.1%	0
Movement to/(from) Gen Reserve	(268)	(2,215)						
<u>210 Civic Matters</u>								
4130 Insurance	0	0	40	40		40	0.0%	
4529 Civic Insignia	0	0	200	200		200	0.0%	
4530 Civic Insignia Maintenance	0	0	100	100		100	0.0%	
4531 Roll of Honour	0	0	30	30		30	0.0%	
4532 Flag Pole	0	120	160	40		40	75.0%	
4535 Civic Hospitality	0	0	1,500	1,500		1,500	0.0%	
Civic Matters :- Indirect Expenditure	0	120	2,030	1,910	0	1,910	5.9%	0
Movement to/(from) Gen Reserve	0	(120)						
<u>214 Grants with Powers</u>								
1718 October Fair Rights	0	0	2,000	2,000			0.0%	
Grants with Powers :- Income	0	0	2,000	2,000			0.0%	0
4800 Barrett Browning Clock	9	28	150	122		122	18.3%	
4801 Carnival Association	0	0	1,000	1,000		1,000	0.0%	
4802 Community Association	0	0	2,500	2,500		2,500	0.0%	
4803 CVA Transport	0	0	8,000	8,000		8,000	0.0%	
4804 Railway Station	(88)	440	450	10		10	97.8%	
4820 Poetry Festival	0	0	2,500	2,500		2,500	0.0%	
4825 CAB	0	2,500	8,250	5,750		5,750	30.3%	
4826 Malvern Hills AONB Partnership	0	0	500	500		500	0.0%	
4830 October Fair	0	0	2,000	2,000		2,000	0.0%	
4852 Age UK	0	0	3,000	3,000		3,000	0.0%	
4856 Design Award	0	0	100	100		100	0.0%	
4866 Primary School	0	0	1,000	1,000		1,000	0.0%	
4870 Youth Budget	0	0	2,500	2,500		2,500	0.0%	
4875 Distinguished Citizen Awards	0	69	150	81		81	46.1%	
4890 Unspecified Grants	0	0	500	500		500	0.0%	
Grants with Powers :- Indirect Expenditure	(79)	3,037	32,600	29,563	0	29,563	9.3%	0
Movement to/(from) Gen Reserve	79	(3,037)						

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	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>220 Finance and General Purposes</u>								
1870 Interest Received	119	340	800	460			42.5%	
1900 Precept Received	0	238,577	477,153	238,577			50.0%	
Finance and General Purposes :- Income	119	238,916	477,953	239,037			50.0%	0
4130 Insurance	0	0	3,086	3,086		3,086	0.0%	
4430 Advertising	0	3	500	497		497	0.6%	
4460 Subscriptions	0	664	2,415	1,751		1,751	27.5%	
4550 Bank Charges	41	164	550	386		386	29.8%	
4551 Data Protection	0	0	40	40		40	0.0%	
4579 Audit Internal	0	0	2,100	2,100		2,100	0.0%	
4580 Audit External	0	0	5,250	5,250		5,250	0.0%	
4590 Professional Services	174	905	10,000	9,095		9,095	9.0%	
4591 Repay Reserves	0	0	10,500	10,500		10,500	0.0%	
4592 Health & Safety	0	145	5,250	5,105		5,105	2.8%	
4899 (Miscellaneous Expenses)	0	0	750	750		750	0.0%	
4940 Listed Building Reserve	0	0	20,000	20,000		20,000	0.0%	
4950 (UnspecProj)Devolved Services	0	0	10,500	10,500		10,500	0.0%	
Finance and General Purposes :- Indirect Expenditure	215	1,881	70,941	69,060	0	69,060	2.7%	0
Movement to/(from) Gen Reserve	(97)	237,035						
<u>225 Councillors/Newsletter</u>								
4420 Newsletter	0	0	1,000	1,000		1,000	0.0%	
4500 Town Mayors Expenses	21	41	1,500	1,459		1,459	2.7%	
4520 Councillors Expenses	0	0	500	500		500	0.0%	
4525 Councillors Training	0	310	1,500	1,190		1,190	20.7%	
4540 Election Expenses	0	0	10,000	10,000		10,000	0.0%	
4545 Annual & Other Meetings	0	0	2,000	2,000		2,000	0.0%	
Councillors/Newsletter :- Indirect Expenditure	21	351	16,500	16,149	0	16,149	2.1%	0
Movement to/(from) Gen Reserve	(21)	(351)						
<u>230 Management and Payroll</u>								
4000 Staff Salaries	6,502	22,248	90,300	68,052		68,052	24.6%	
4001 Temporary Staff Salaries	0	3,495	0	(3,495)		(3,495)	0.0%	
4018 National Insurance	0	3,351	7,140	3,789		3,789	46.9%	
4019 Pension	0	4,759	24,150	19,391		19,391	19.7%	
4050 Staff Training	0	0	3,150	3,150		3,150	0.0%	
Management and Payroll :- Indirect Expenditure	6,502	33,854	124,740	90,886	0	90,886	27.1%	0
Movement to/(from) Gen Reserve	(6,502)	(33,854)						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>235 Office Facilities & Equipment</u>								
4155 Housekeeping	0	84	0	(84)		(84)	0.0%	
4400 Stationery	0	1,035	2,000	965		965	51.8%	
4405 Photocopier Hire	0	294	732	438		438	40.1%	
4410 Photocopier Costs	27	48	750	702		702	6.5%	
4415 Office Support & Equipment	0	475	500	25		25	95.0%	
4455 Postage	0	336	750	414		414	44.8%	
4480 ICT-Computers	0	2,790	4,000	1,210		1,210	69.8%	
4481 Telephones	863	3,761	3,300	(461)		(461)	114.0%	
Office Facilities & Equipment :- Indirect Expenditure	890	8,823	12,032	3,209	0	3,209	73.3%	0
Movement to/(from) Gen Reserve	(890)	(8,823)						
<u>301 Planning/Economic Development</u>								
1090 Charter Market Tolls	542	3,611	12,350	8,739			29.2%	
Planning/Economic Development :- Income	542	3,611	12,350	8,739			29.2%	0
4546 Traffic Management	0	0	8,200	8,200		8,200	0.0%	
4549 Charter Market improvements	0	0	1,050	1,050		1,050	0.0%	
Planning/Economic Development :- Indirect Expenditure	0	0	9,250	9,250	0	9,250	0.0%	0
Movement to/(from) Gen Reserve	542	3,611						
Grand Totals:- Income	3,232	248,263	524,019	275,756			47.4%	
Expenditure	11,398	71,173	561,585	490,413	0	490,413	12.7%	
Net Income over Expenditure	(8,166)	177,091	(37,566)	(214,657)				
Movement to/(from) Gen Reserve	(8,166)	177,091						

